

Taxation statistics 2009–10

Table 4A: Fund tax

Selected items, by taxable income², 2009–10 income year

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 fund income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of fund statistics' section in the 'Superannuation funds' chapter of *Taxation statistics 2009–10*. 'APRA & other funds' includes APRA regulated funds, funds that nominated 'other' on their tax return and non-regulated funds.

2 The 'Taxable income' referred to here refers to the 'Taxable income' item found in the 'Calculation statement' section of the fund annual income tax return.

3 Please refer to the 'Fund net tax' section in the 'Superannuation funds' chapter of *Taxation statistics 2009–10*.

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Selected items, by taxable income², 2009–10 income year¹

Calculation statement items by taxable income ²		Loss/nil	\$1 - \$1,999	\$2,000 - \$9,999	\$10,000 - \$49,999
APRA and other funds					
Number of funds	No.	1,815	490	695	770
Taxable income ²	No.	0	490	695	770
	\$	0	261,601	3,817,742	17,912,476
Gross tax	No.	20	490	695	770
	\$	8,902,502	855,156	592,589	2,767,494
Foreign tax credits	No.	0	125	420	490
	\$	0	3,495	19,720	41,746
Rebates/tax offsets	No.	0	5	5	5
	\$	0	1,062	2,139	4,934
Net tax ³	No.	1,550	490	695	770
	\$	-1,464,733	-619,531	-1,547,400	-1,429,630
Credit for tax withheld where ABN not quoted	No.	100	30	80	115
	\$	3,317	2,792	1,778	11,194
Refundable franking credits	No.	1,525	450	680	740
	\$	8,304,000	1,243,663	2,118,131	4,150,443
PAYG instalments raised	No.	125	90	290	400
	\$	167,913	33,886	160,447	789,925
Total amount of tax payable/refundable	No.	1,595	490	695	770
	\$	-1,100,128	-656,210	-1,705,986	-2,230,599

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Table 4A: Fund tax

Selected items, by taxable income², 2009–10 income year¹

Calculation statement items by taxable income ²		\$50,000 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999	\$1,000,000 - \$4,999,999
APRA and other funds					
Number of funds	No.	240	130	30	80
Taxable income ²	No.	240	130	30	80
	\$	15,988,680	25,852,962	20,251,930	207,792,165
Gross tax	No.	240	130	30	80
	\$	3,282,913	12,990,957	3,067,785	31,273,204
Foreign tax credits	No.	165	95	20	55
	\$	21,854	106,417	122,750	914,104
Rebates/tax offsets	No.	5	5	5	5
	\$	0	61,356	862	0
Net tax ³	No.	240	130	30	80
	\$	-441,680	6,892,077	1,369,500	14,507,345
Credit for tax withheld where ABN not quoted	No.	30	20	5	5
	\$	1,858	15,052	6,083	14,615
Refundable franking credits	No.	235	115	20	65
	\$	2,410,988	3,455,528	1,574,673	15,843,353
PAYG instalments raised	No.	150	95	25	75
	\$	812,683	2,557,271	1,875,622	20,164,227
Total amount of tax payable/refundable	No.	240	130	30	80
	\$	-1,256,221	4,339,748	-636,693	-5,906,984

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Table 4A: Fund tax

Selected items, by taxable income², 2009–10 income year¹

Calculation statement items by taxable income²		\$5,000,000 or more	Total
APRA and other funds			
Number of funds	No.	245	4,500
Taxable income ²	No.	245	2,680
	\$	62,669,722,152	62,961,599,708
Gross tax	No.	245	2,700
	\$	9,501,700,570	9,565,433,169
Foreign tax credits	No.	205	1,570
	\$	227,922,917	229,153,004
Rebates/tax offsets	No.	5	20
	\$	178,330	248,683
Net tax ³	No.	245	4,225
	\$	6,892,148,558	6,909,414,506
Credit for tax withheld where ABN not quoted	No.	20	410
	\$	2,150,736	2,207,425
Refundable franking credits	No.	225	4,055
	\$	2,339,692,762	2,378,793,542
PAYG instalments raised	No.	240	1,485
	\$	5,503,141,257	5,529,703,231
Total amount of tax payable/refundable	No.	245	4,270
	\$	1,387,210,402	1,378,057,330

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Table 4A: Fund tax

Selected items, by taxable income², 2009–10 income year¹

Calculation statement items by taxable income²		Loss/nil	\$1 - \$1,999	\$2,000 - \$9,999	\$10,000 - \$49,999
SMSF funds					
Number of funds	No.	85,575	25,915	51,700	108,850
Taxable income ²	No.	0	25,915	51,700	108,850
	\$	0	19,964,732	294,939,296	2,893,815,801
Gross tax	No.	15	25,860	51,685	108,820
	\$	50,917	3,065,168	44,340,164	434,290,475
Foreign tax credits	No.	145	8,000	15,880	38,115
	\$	19,715	241,450	953,220	3,099,041
Rebates/tax offsets	No.	10	80	225	650
	\$	14,096	4,944	65,199	616,425
Net tax ³	No.	57,905	25,860	51,680	108,830
	\$	-430,782,501	-75,530,682	-64,362,723	85,798,768
Credit for tax withheld foreign resident withholding	No.	450	110	225	690
	\$	90,328	9,570	21,412	72,204
Credit for tax withheld where ABN not quoted	No.	7,785	2,920	5,830	14,325
	\$	4,298,987	1,094,979	2,323,139	6,653,329
Refundable franking credits	No.	57,715	16,670	33,785	78,930
	\$	430,173,079	78,192,312	107,433,397	343,869,998
Credit for no TFN tax offset	No.	615	230	530	1,275
	\$	531,828	110,564	189,370	690,067
Credit for interest on no TFN tax offset	No.	130	45	115	260
	\$	71,175	15,335	43,428	178,640
PAYG instalments raised	No.	12,510	7,145	25,735	73,820
	\$	44,202,607	17,164,504	59,330,599	342,758,689
Supervisory levy	No.	85,575	25,915	51,700	108,850
	\$	12,836,400	3,887,100	7,755,300	16,327,800
Total amount of tax payable/refundable	No.	85,490	25,900	51,685	108,830
	\$	-466,018,855	-89,836,384	-118,216,869	-247,110,339

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Table 4A: Fund tax

Selected items, by taxable income², 2009–10 income year¹

Calculation statement items by taxable income²		\$50,000 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999	\$1,000,000 - \$4,999,999
SMSF funds					
Number of funds	No.	61,975	38,620	430	125
Taxable income ²	No.	61,975	38,620	430	125
	\$	4,296,477,943	5,752,411,255	282,324,550	199,585,483
Gross tax	No.	61,965	38,615	430	125
	\$	644,560,931	863,015,194	42,348,961	29,749,980
Foreign tax credits	No.	24,865	16,465	165	45
	\$	2,885,933	3,685,526	165,541	296,996
Rebates/tax offsets	No.	340	285	5	0
	\$	712,768	1,046,009	44,494	0
Net tax ³	No.	61,970	38,615	430	125
	\$	271,551,230	430,366,949	23,806,701	15,490,010
Credit for tax withheld foreign resident withholding	No.	440	315	5	5
	\$	55,130	67,428	4,167	51
Credit for tax withheld where ABN not quoted	No.	9,400	6,255	70	25
	\$	6,079,952	6,330,456	103,802	53,716
Refundable franking credits	No.	47,210	30,740	345	100
	\$	368,516,211	427,205,488	18,323,660	13,960,376
Credit for no TFN tax offset	No.	805	460	5	5
	\$	620,649	462,867	4,814	1,817
Credit for interest on no TFN tax offset	No.	140	95	5	5
	\$	127,804	206,563	3,751	780
PAYG instalments raised	No.	49,485	33,540	335	100
	\$	493,508,598	637,991,796	15,973,828	7,673,752
Supervisory levy	No.	61,975	38,620	430	125
	\$	9,295,950	5,793,300	64,350	18,750
Total amount of tax payable/refundable	No.	61,950	38,615	430	125
	\$	-218,737,127	-208,054,450	7,793,005	7,782,021

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Selected items, by taxable income², 2009–10 income year¹

Calculation statement items by taxable income²		\$5,000,000 or more	Total
SMSF funds			
Number of funds	No.	5	373,195
Taxable income ²	No.	5	287,620
	\$	207,030,869	13,946,549,929
Gross tax	No.	5	287,515
	\$	31,054,631	2,092,476,421
Foreign tax credits	No.	0	103,685
	\$	0	11,347,422
Rebates/tax offsets	No.	0	1,595
	\$	0	2,503,936
Net tax ³	No.	5	345,425
	\$	31,045,557	287,383,309
Credit for tax withheld foreign resident withholding	No.	0	2,235
	\$	0	320,291
Credit for tax withheld where ABN not quoted	No.	0	46,610
	\$	0	26,938,360
Refundable franking credits	No.	5	265,500
	\$	9,074	1,787,683,594
Credit for no TFN tax offset	No.	0	3,925
	\$	0	2,611,976
Credit for interest on no TFN tax offset	No.	0	785
	\$	0	647,475
PAYG instalments raised	No.	5	202,675
	\$	3,891,763	1,622,496,136
Supervisory levy	No.	5	373,195
	\$	300	55,979,250
Total amount of tax payable/refundable	No.	5	373,025
	\$	27,154,094	-1,305,244,904